

Article - Tax - General

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§2-608.

(a) (1) After making the distributions required under §§ 2-604 through 2-607 of this subtitle, if it is determined that a county has not met the local funding requirements for education under § 5-202(d) of the Education Article, the Comptroller shall distribute to the county board of education an amount equal to the amount calculated under § 5-213 or § 5-213.1 of the Education Article.

(2) After making the distributions required under §§ 2-604 through 2-607 of this subtitle and paragraph (1) of this subsection, the Comptroller shall distribute to each county the remaining income tax revenue from individuals attributable to the county income tax for that county.

(b) The Comptroller shall adjust the amount distributed under subsection (a) of this section to a county to allow for a proportionate part of refund and interest payments made for a prior calendar year after a distribution is made to the county for that year.

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